



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3133.2019 – Withdrawal of Published Determinations

This ETA announces the withdrawal of certain published determinations, or Washington Tax Decisions (WTDs), that should no longer be followed. The following WTDs have been withdrawn:

- Det. 14-0219, 35 WTD 372 (2016), which incorrectly concluded that an in-kind payment of lost and unaccounted for gas is included in a Washington Customer's brokered natural gas use tax base.
- Det. 91-309, 11 WTD 497 (1992), which concluded that the Employee Retirement Income Security Act (ERISA) preempted the B&O tax on any contributions to, distributions from, and investment income generated by ERISA qualified plans.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

Atif Aziz, Tax Policy Manager – Rules Coordinator

